

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION.

CENTRAL EXCISE APPEAL NO. 22 OF 2004.

Commissioner of Central
Excise, Mumbai II.

... Appellant..

V/s.

Micronet Computer Service P.Ltd. ... Respondents.

Mr.P.S. Jetly with Mr. R.C. Master for the
appellant.

None for the respondents.

CORAM : V.C.DAGA & J.P.DEVADHAR, JJ.

DATED : 8.6.2006.

P.C. :

. Herned learned Counsel appearing for the
Appellant- Revenue.

. This appeal was admitted on 9th June 2005 on
the following substantial question of law:

. "Whether on the
circumstances of the case the Tribunal was
right in law in allowing the appeal on the
ground that the Revenue had failed to
establish that the inputs were not received
by the Respondents or were not duty paid or
were not used overlooking the legal
obligation in Rule 57G read with Rules 52A
of Central Excise Ruled, 1944 and
Notification 33/94 CE(NT) dated 04.07.1994
read with Notification No. 2/95 CE(NT)
dated 19.1.95 which made it mandatokry for
preprinting Serial number on the invoice."

. Having heard learned Counsel for the Revenue

and having gone through the impugned order as well
as judgment of the Tribunal in the case of

Commissioner of Central Excise, Ahmedabad vs.

Satyen Dyes 2001 (134) ELT 655 (Tr.-LB), we find no material to take a contrary view.

2. The view taken by the Tribunal is a reasonable and possible view. Finding of fact is recorded by the Tribunal based on evidence available on record.

3. No substantial question of law is involved in the appeal. Appeal is, therefore, dismissed with no order as to costs.

(V.C.DAGA,J.)

(J.P.DEVADHAR,J.)